

Internal Revenue Service

PART 3

**Electronic Transmitted Documents (ETD)
File Specifications & Record Layouts for
Individual Income Tax Documents**

TAX YEAR 2006

**W&I, Submission Processing,
Individual E-File & ELF/IMF Support Section
August 31, 2006**

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Highlights

Changes made since **August 31, 2006** revision are denoted by a **double** vertical bar in the right margin (||). Deletions are denoted by **one** hyphen followed by a **double** vertical bar (-||).

1. References to Form 2688 have been deleted.
2. The Title of Form 8878 has been changed to "IRS e-file Signature Authorization for Form 4868 or Form 2350." In addition, the text of the first checkbox for the taxpayer and spouse has been revised to indicate that the taxpayer's PIN can be generated.
3. As a reminder, the Form 8878 that is provided to the taxpayer for their signature must include the appropriate taxpayer identifying information at the top of the form and Part II must be completed. The ERO firm name and taxpayer's PIN may also be included on the form.
4. Beginning Tax Year 2006, Form 4868 will accept extension request for deceased taxpayers. There are no record layout changes to the Form 4868 to identify decedent extension request.
5. Self-Select PIN Method

Beginning in Filing Season 2007, when using the Self-Select PIN signature method, taxpayers will be able to use their prior year PIN for authentication. The prior year PIN **DOES NOT** increase the number of shared secrets that have to be submitted to IRS. Taxpayers may use either their Original Prior Year Adjusted Gross Income or Prior Year PIN, for authentication. Software must be designed to allow an entry in both of these fields. Taxpayers may choose to include both the original Prior Year AGI and Prior Year PIN; if either of these shared secrets match the return will continue processing.

NOTE: The Date of Birth shared secret requirement is NOT impacted by this change.

Both Online taxpayers as well as taxpayers who use an Authorized e-file Provider to file their tax returns will be eligible to use this option.

Tax preparation software should be capable of providing the taxpayer with a copy of the PIN used in their current tax return so that it will be available for them to use as their shared secret the next year. As a suggestion, the PIN can be pre-printed on the signature line (SEQ 1321/1324) of the tax return to avoid additional paper generation.

Note: If you are filing Forms 4868 and 2350 electronically and there is a balance due, please remember that the PAYMENT MUST BE POST MARKED NO LATER THAN 4/17/07.

Comments and Suggestions

Please send any comments or suggestions regarding ETD filing to:

Internal Revenue Service
Teara Mitchell, SE:W:CAS:SP:ES:I
NCFB C5-356
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Electronic Funds
Withdrawals for Forms 4868 and 2350 to:

Internal Revenue Service
Diane Bonciolini, SE:W:CAS:SP:TPM:EP
NCFB **C6-225**
5000 Ellin Road
Lanham, MD 20706

ELECTRONIC TRANSMITTED DOCUMENTS - INTRODUCTION

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e, stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

Form 56
Form 2350
Form 4868
Form 9465
Form Payment

- |

Other differences:

- o The record layouts for the TRANA, Forms 56, 2350, 4868, 9465, RECAP, and Acknowledgment records have been modified: See Part 3, Sections 2 and 7 for more information.
- o To the extent possible, the transmission and error reject codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part 3, Sections 3, 4, and ATTACHMENT 1 for more information.

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SECTION 1 - GENERAL INFORMATION

.01 Data Communications Subsystem

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part 1, Section 1.

.02 File Format - General Description

All transmission data must be in ASCII format. No binary fields may be transmitted. More information on file format can be found in Part 1, Section 2.

.03 File Format - Fixed and Variable Length Option

There are two options for transmitting logical tax document records (excluding "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part 1, Section 2 for more information.

.04 Types of Records

There are five types of record associated with the ETD system; the two Transmitter records, the Document record, the Summary record and the Recap record. Each file must contain all five.

Transmitter Records

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in Part 3, Section 7.

Document Record

The next record will be the document record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

Attached Form Payment

One Form Payment Record and one Authentication record can be filed with Forms 4868 and 2350.

Summary Record

The final record for each tax document is the SUMMARY record. This record will contain electronic filer identification data. See Page 53, Part 3 for more information.

SECTION 1 - GENERAL INFORMATION (continued)

.04 Types of Records (continued)

RECAP Record

The final record in each transmitted file is the RECAP record. See Part 3 Section 7 for more information.

.05 Types of Characters

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part 1, Section 5 for more information.

SECTION 2 - ACKNOWLEDGMENT FORMAT

Every transmission will be acknowledged by the return of an acknowledgment file to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the acknowledgment file will contain one ACK Key record with a "T" in the acceptance code field and separate ACK Error records containing each transmission reject error code associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have one ACK Key record and up to 96 ACK Error records associated with it. The ACK Key record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error records follow. Each ACK Error record will contain data defining the document, page, occurrence and the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key record contains an "A" in the acceptance code field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

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If an ACK Key record contains an "R" in the acceptance code field, the document has been rejected due to a fatal error involving the format, internal consistency or data errors in a key field. It must be corrected and resubmitted to the IRS to be considered as a filed document.

If an ACK KEY record contains a "D" in the acceptance code field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate forms 2350 and 4868 only.

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part 3, Attachment 1. **There are differences between the reject codes in the ETD system and the codes in the ELF system.**

Minor differences in record layouts exist (see the Acknowledgment Records on the following page and the TRANA record layout in Part 3, Section 7).

SECTION 2 - ACKNOWLEDGMENT FORMAT (continued)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKbbb"
0005	Reserved	1	
0010	Reserved	1	
0015	Reserved	1	
0020	Primary SSN	9	Numeric
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Reserved	11	-
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Reserved	3	blank
0065	PIN Presence Indicator	1	9 = No PIN present 1 = Practitioner PIN 2 = Self Select PIN by Practitioner Used 3 = Self-Select PIN On-Line Used Blank = Rejected PIN
0070	Reserved	1	blank
0080	Date Accepted	8	YYYYMMDD

SECTION 2 - ACKNOWLEDGMENT FORMAT (continued)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Attachment Sequence Number	2	(See Attachment 3)
0111	Reserved	11	blank
0115	Payment Acknowledgement Literals	15	"PYMNT RQST RECD" or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler	2	blank
0119	Reserved	2	blank
0120	Reserve	1	blank
0130	Reserve	2	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(B) ACK Error Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKRbb"
0010	Primary SSN	9	Numeric (Must match ACK Key Record)
0020	Reserved	7	blank
0030	Error Record Sequence Number	2	Numeric (01-96)
0040	Error Form Record ID	6	Alphanumeric
0050	Error Form Record Type	6	Alphanumeric
0060	Error Form Page Number	5	Numeric (01)
0070	Error Form Occurrence	7	Numeric (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	4	Numeric (nnnn) (see Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "RECAPb"
0010	Reserve		8	blank
0020	Reserve		6	N
0030	Total ETD Document Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total ETD Documents Accepted		6	IRS Use Only
0080	Reserve		6	IRS Use Only
0090	Total ETD Documents Rejected		6	IRS Use Only
0100	Reserve		6	IRS Use Only
0110	Reserve		6	IRS Use Only
0120	IRS Computed ETD Document Count		6	IRS Use Only
0130	Reserved		6	Blank

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0135	Reserved		6	Blank
0137	Filler		5	Blank
0140	Acknowledgment File GTX		20	AN
	Record Terminus Character		1	Value "#"

RECAP record. Field 0120 is computed by IRS.
ETD Document Counts are for Forms 56, 2350, 4868 and 9465.
The Payment Form is considered an attachment as described in
Part 3, Section 7, Attached Form Identification.

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Section 3 - Validation - Transmission and Forms (General)

This section is organized and consolidated in the following manner: Transmission Rejection Criteria then General Rejection Criteria.

For detail description of Error Reject Codes, see Attachment 1 (of Part 3)

.01 TRANSMISSION REJECTION CONDITIONS

ERC's 0823 and 0840

.02 TRANS RECORD A REJECTION CONDITIONS

ERC's 0806, 0822, 0824, and 0825

.03 FORM REJECTION - GENERAL CONDITIONS

ERC's 0001, 0003, 0004, 0006, 0007, 0010, 0014, 0016, 0020,
0022, 0023, 0022, 0027, 0028, 0030, 0031, 0032, 0033, 0034,
0035, 0044, 0045, 0060, 0061, 0062, 0064, 0071, 0304, 0306,
0312, 0315, 0316, 0318, 0326, 0395, 0396, 0397, 0490, 0491,
and 0999

.04 ELECTRONIC SIGNATURE (PIN) REJECTION CONDITIONS

ERC's 0304, 0668, 0669, 0670, 0671, 0674, 0675, 0677, 0678,
0679, 0680, 0681, 0682, 0697, 0698, and 0699

Section 4 - Validation - Specific Forms

.01 FORM 56 REJECTION CONDITIONS

ERC's 0318, 0323, 0324, 0325, 0328

.02 FORM 2350 REJECTION CONDITIONS

ERC's 0305, 0307, 0311, 0321, 0322, 0327

.03 FORM 4868 REJECTION CONDITIONS

ERC's 0310, 0311, 0396, 0900

.04 FORM 9465 REJECTION CONDITIONS

ERC,s 0167, 0168, 0172, 0318, 0396, 0397

.05 FORM PAYMENT REJECTION CONDITIONS

ERC's 0030, 0313, 0318, 0320, 0395, 0396

Section 5 - Signature Authorization for ETD Specifications

.01 IRS e-file Signature Authorization on Application for Form 4868 and Form 2350 (Form 8878)

1. Form 8878, IRS e-file Signature Authorization for Form 4868 and Form 2350, can be used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 4868 and 2350. Form 8878 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return or document.
2. If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.
3. The practitioner will provide Form 8878 to the taxpayer along with a copy of the completed extension application personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their extension application, the taxpayer(s) complete Part 2 of Form 8878 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8878 as instructed on the form.
4. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN method. Jurat/Disclosure Version "I" should be used for this purpose. The taxpayer is required to complete a Form 8878 and check the appropriate box in Part 2 of Form 8878 to indicate if they will enter their own PIN or authorize the ERO to do so on their behalf. Part 3 of Form 8878 must always be completed by the ERO. Note that a signature is only required to authorize the withdrawal. There is no signature requirement for the Form 4868 itself.
5. Tax Year **2006** Form 8878 and instructions will be available on the IRS web site, The Digital Daily, at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). The Tax Year 2006 form will be posted on the web site as soon as possible; however, it may not be available at the time this document is published.

An Exhibit of Form 8878 will be included in Publication 1345A, Filing Season Supplement for Authorized e-file Providers, Tax Year 2005.

Section 5 - Signature Authorization for ETD Specifications

.02 Jurat/Disclosure Guidelines

1. Form 8878 includes the Electronic Funds Withdrawal (EFW) consent language in Part 2 of the form. Many software products are designed to include Form 8878 (e.g. as required for Practitioner PIN method returns or documents). If Form 8878 (Rev 2006) is not used for an EFW document you must still provide EFW consent language to the taxpayer as shown Section 5.04, Electronic Funds Withdrawal Selections. When Form 8878 is used, the Electronic Funds Withdrawal statement is provided to the taxpayer in Part 2 of the form. A separate EFW statement does not have to be provided to the taxpayer. The jurats E, F, and G, displayed in this document still include a copy of the EFW statements, but they do not have to be provided separately when Form 8878 is used.
2. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for stand-alone documents processed through the Electronic Transmitted Document (ETD) System.
3. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).
4. It is imperative that all taxpayers who use the Electronic Funds Withdrawal(EFW)feature are provided with the appropriate Electronic Funds Withdrawal statement for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D2 or D3 for ETD documents) is displayed on the jurat exhibits, but is not required when EFW does not apply.
5. On-line software products shall provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.
6. For authentication purposes, some jurat versions include entry fields for taxpayer and spouse adjusted gross income (AGI) amount or prior year PIN signature from the prior year return. To minimize errors, it is suggested that software packages inform users that the AGI amount for each taxpayer must be the total AGI figure from the taxpayer's originally filed prior year income tax return and not an amount from an amended return or a math error correction. In most cases, both taxpayers filing a joint return will enter the same AGI amount.
7. If a taxpayer filed jointly with a different spouse in the previous year, they are to use the total AGI amount from the return filed with the ex-spouse. In this case the AGI amounts for each taxpayer may differ.
8. If a tax year **2006** tax return was not received and processed at IRS by December 09, **2006**, enter "0" (zero) as the prior year AGI amount. In the event the return is rejected due to a mismatch of AGI, the return can be resubmitted using the actual AGI amount.

Section 5 - Signature Authorization for ETD Specifications

.02 Jurat/Disclosure Guidelines

9. Software products should allow the capability for taxpayers to enter both, the prior year AGI and PIN. If either of these shared secrets match, the return will continue processing.
10. Software products intended for use by tax professionals may also provide the functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to a screen display. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return or document in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self Select PIN(s).
11. The jurat/disclosure text selections and samples of the jurat/disclosure text for Codes E - I are included in Part 3 of this document. Use the guidelines below, and notes included with each text selection to determine appropriate jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	Length	Characters	Format/Notes
Dates - (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (must convert to YYYYMMDD for record layouts)
Taxpayer's PIN	Five	All numeric	Cannot be all zeroes
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = self selected numerics
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

12. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2006 documents processed through the Electronic Transmitted Documents (ETD) System. The codes (e.g. C2,D2,T1) In the "Required Text" column identify the possible selections for each jurat/disclosure version.

Section 5 - Signature Authorization for ETD Specifications

.03 Jurat/Disclosure Codes

Tax Year 2005 Jurat Disclosure Codes For Electronic Transmitted Documents (ETD) (Forms 4868, 9465, 2350, and 56)		
Code	Title/Conditions	Required Text
E	Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	
	<ul style="list-style-type: none"> Without electronic funds withdrawal (EFW) 	C2
	<ul style="list-style-type: none"> With electronic funds withdrawal <i>Note that the Consent to Disclosure language must always be presented to the taxpayers filing Form 4868, even when there is no Electronic Funds Withdrawal (EFW). In this situation the EFW paragraph (D2) and the taxpayer signature and authentication (T1) entries do not apply.</i>	C2,D2,T1
	Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none"> No taxpayer signature or PIN without EFW Taxpayer Self Select PIN required with EFW 	
F	Form 9465, Installment Agreement Request	
	<ul style="list-style-type: none"> Without electronic funds withdrawal (EFW) 	C2,T1
	<ul style="list-style-type: none"> With electronic funds withdrawal 	C2,D3,T1
	Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none"> Taxpayer signature(s) or PIN required on all Forms 9465. 	
G	Form 2350, Application for Extension of Time To File	
	<ul style="list-style-type: none"> Signed by taxpayer without electronic funds withdrawal (EFW) 	P3,C2,T1
	<ul style="list-style-type: none"> Signed by taxpayer with electronic funds withdrawal (EFW) (Form 2350 only) 	P3,C2,D2,T1
	<ul style="list-style-type: none"> Signed by Preparer Other Than Taxpayer without electronic funds withdrawal (EFW) 	P3,C2,T4
	<ul style="list-style-type: none"> Signed by Preparer Other Than Taxpayer with electronic funds withdrawal (EFW Form 2350 only) 	Not Available
	Prepared by: Taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none"> Taxpayer Self-Select PIN Preparer Other Than Taxpayer, up to 35 character name entry. 	

Section 5 - Signature Authorization for ETD Specifications

.03 Jurat/Disclosure Codes (continued)

H	Form 56, Notice concerning Fiduciary Relationship	
	<ul style="list-style-type: none">Signed by Fiduciary	C2,T7
	Prepared by: fiduciary or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: Fiduciary, up to 35 character name entry	

I	Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (Using Practitioner PIN Method)	
	<ul style="list-style-type: none">Requires taxpayer PIN for Electronic Funds Withdrawal Authorization	C2, T9
	<ul style="list-style-type: none">Requires ERO EFIN/PIN in Authentication RecordForm 8878 must be prepared.	
	Prepared by: Taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: <ul style="list-style-type: none">Taxpayer PIN for Electronic Funds Withdrawal	

Section 5 - Signature Authorization for ETD Specifications

.04 Jurat/Language Text Selections

This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software. The Consent to Disclosure statement must be included in all ETD Jurats. When Jurat E is used for Form 4868 filers when there is no Electronic Funds Withdrawal (EFW), only to the Consent to Disclosure text is displayed. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review. Use the table above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for documents processed through the Electronic Transmitted Documents (ETD) system.

Perjury Statement

Selection P3 (ETD only)

Perjury Statement - use this selection when Electronically filing Form 2350

Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

Selection C2 (ETD only)

Consent to Disclosure - use this selection for forms and documents other than Form 1040 Series returns (e.g. Forms 4868, 2350, 9465 and 56)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

(a) acknowledgment of receipt or reason for rejection of transmission, and **(b)** if delayed, reason for any delay in processing **the form**.

Electronic Funds Withdrawal Selections

Note: Form 8878 includes the Electronic Funds Withdrawal (EFW) consent language in Part 2 of the form. Many software products are designed to include Form 8878 (e.g. as required for Practitioner PIN method returns or documents). If Form 8878 is not used for an EFW document you must still provide EFW consent language to the taxpayer as shown in the exhibits below. The EFW statement in Part 2 of Form 8878 does not apply to Form 9465 filers.

Section 5 - Signature Authorization for ETD Specifications

.04 Jurat/Language Text Selection

Electronic Funds Withdrawal Selections (continued)

Selection D2 (ETD only)

Electronic Funds Withdrawal Consent for Forms 4868 and 2350 (Include statement only with Electronic Funds Withdrawal)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Selection D3 (ETD only)

Electronic Funds Withdrawal (EFW) Consent for Forms 9465 (Include statement only with Electronic Funds Withdrawal EFW statement in Form 8878 does not apply)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Taxpayer Signature Selections

Selection T1

Use this signature selection when filing one of the following:

- Form 4868 with an Electronic Funds Withdrawal (EFW)
- All Forms 2350 and 9465

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Taxpayer's Prior Year PIN: _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN: _ _ _ _ _ *

*NOTE: Taxpayers may use either the prior year AGI or PIN for authentication. If both are included in the record only one has to match IRS records.

Section 5 - Signature Authorization for ETD Specifications

.04 Jurat/Language Text Selections

Taxpayer Signature Selections (continued)

Selection T3 (ETD only) - Reserved

Selection T4 (ETD only)

Use this signature selection when filing a Form 2350 signed by a
Preparer Other Than the Taxpayer

I am signing this Form by entering my name and date below.

Name of Preparer Other Than Taxpayer (35 character limit) Date

Selection T5 (ETD only)

Reserved - not available for Tax Year 2006

Selection T7 (ETD only)

(Use this signature selection for Form 56 fiduciary certification and signature).

Fiduciary Certification and Signature

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

(Name of Fiduciary) (35 character limit) Title, if applicable Date
(20 character limit)

Selection T9 (ETD only)

(Use this signature selection for Electronic Funds Withdrawal for Form 4868 filed using the Practitioner PIN method).

I am signing this Electronic Funds Withdrawal Consent by entering my PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Section 5 - Signature Authorization for ETD Specifications

.05 e-file Jurat/Disclosure Text - Codes E - I

**Tax Year 2006 Jurat/Disclosure - Code E Text
Form 4868
(with or without Electronic Funds Withdrawal)**

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

If Electronic Funds Withdrawal applies, and Form 8878 is not used, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income _ _ _ _ _ *
Taxpayer's Prior Year PIN _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN _ _ _ _ _ *

*NOTE: Taxpayers may use either the prior year AGI or PIN for authentication.
If both are included in the record only one has to match IRS records.

Note: (See instructions in Subsection .03 and .04 regarding Jurat E when there is no Electronic Funds Withdrawal (EFW)).

Section 5 - Signature Authorization for ETD Specifications

.05 e-file Jurat/Disclosure Text - Codes E - I

**Tax Year 2006 Jurat/Disclosure - Code F Text
Form 9465
(with or without Electronic Funds Withdrawal)**

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct deposit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

The following section must be included on all Forms 9465.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Taxpayer's Prior Year PIN _ _ _ _ _ *
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ *
Spouse's Prior Year PIN _ _ _ _ _ *

*NOTE: Taxpayers may use either the prior year AGI or PIN for authentication.
If both are included in the record only one has to match IRS records.

Note: Form 8878 Electronic Funds Withdrawal statement does not apply to Form 9465. Consent statement shown above must be included.

Section 5 - Signature Authorization for ETD Specifications

.05 e-file Jurat/Disclosure Text - Codes E - I

**Tax Year 2006 Jurat/Disclosure - Code G Text
Forms 2350
(with or without Electronic Funds Withdrawal)**

Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this return/form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

If application without Electronic Funds Withdrawal signed by taxpayer(s), include the following text: I am signing this Form by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date: _____
Taxpayer's Date of Birth: _____
Spouse's PIN: _____
Spouse's Date of Birth: _____

If application without Electronic Funds Withdrawal signed by Preparer Other Than taxpayer, include the following text: I am signing this Form by entering my name and date below.

Name of Preparer Other Than Taxpayer (35 character limit) Date: _____

Electronic Funds Withdrawal Consent (include statement only if Electronic Funds Withdrawal payment, Form 2350, only) and Form 8878 is not used.

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If application with Electronic Funds Withdrawal signed by taxpayer(s), include the following text: I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date: _____
Taxpayer's Date of Birth: _____
Taxpayer's Prior Year Adjusted Gross Income: _____
Taxpayer's Prior Year PIN _____ *
Spouse's PIN: _____
Spouse's Date of Birth: _____
Spouse's Prior Year Adjusted Gross Income: _____
Spouse's Prior Year PIN _____ *

*NOTE: Taxpayers may use either the prior year AGI or PIN for authentication. If both are included in the record only one has to match IRS records.

Section 5 - Signature Authorization for ETD Specifications

.05 e-file Jurat/Disclosure Text - Codes E - I

**Tax Year 2006 Jurat/Disclosure - Code H Text
Form 56 Notice Concerning Fiduciary Relationship**

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

Fiduciary Certification and Signature

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

(Name of Fiduciary) (35 character limit)

Title, if applicable
(20 character limit)

Date

Section 5 - Signature Authorization for ETD Specifications

.05 e-file Jurat/Disclosure Text - Codes E - I

Tax Year 2006 Jurat/Disclosure - Code I Text
Form 4868 using Practitioner PIN method
(with Electronic Funds Withdrawal)
Form 8878 is required

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: (a) acknowledgment of receipt or reason for rejection of transmission, and (b) if delayed, reason for any delay in processing the form.

Electronic Funds Withdrawal Consent

I am signing this Electronic Funds Withdrawal Consent by entering my PIN below.

Taxpayer's PIN: _ _ _ _ _

Date: _ _ _ _ _

Spouse's PIN: _ _ _ _ _

Note: Form 8878 as revised for Tax Year 2006 must be completed for all Form 4868 filers using the Practitioner PIN method.

Section 6 - Record Layouts

ETD Record Layouts

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

A - Alpha

AN - Alphanumeric

DT - Date

YYYYMMDD - length = 8

YYYYMM - length = 6

N - Numeric

R - Ratio/Percentage

(Exceptions in File Specifications, Part 1, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as:
"See 1st Occ."

Section 6 - ETD Record Layouts

ETD TRANSMITTER RECORDS

The first two records on each file must be the TRANS records, which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter (EIN)	9	N
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N (DDD)
0080	Transmission Sequence for Julian Date in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII

Section 6 - ETD Record Layouts

TRANS Record "A" (continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0100	Record Type	1	"F" = fixed, "V" = variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	blank
0130	Reserved	1	blank
0140	Reserved	1	blank
0150	Reserved	6	blank
0160	Production Test Code	1	"P" = Production "T" = Test Data
0170	Transmission Type Code	1	"D" = ETD Practitioner "N" = ETD On-Line
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

Section 6 - ETD Record Layouts

TRANS Record "B"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	"TRANBb"
0010	EIN of Transmitter	9	N
0020	Address	35	AN
0030	City, State, Zip Code	35	AN
0040	Area Code, Telephone Number	10	N
0050	Filler	16	blank
	Record Terminus Character	1	Value "#"

Section 6 - ETD Record Layouts

Tax Document Identification

Each tax document must start with a byte count, start of record sentinel and Tax Document Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Document must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record Id	6	Value "FRMbbb".
0001	Document Type	6	Value "2350bb" or "4868bb" - or "9465bb" or "56bbbb".
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	blank
0005	Tax Period	6	Value " 200612 ", YYYYMM
0006	Filler	1	blank

(Begin bracketing Field Numbers for Page 1 of the ETD Document when using variable format)

0007	Document Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Trans.	3	N
	d. Transmittal Sequence No.	2	N (01-99)
	e. Sequence Number of each tax document	4	N (0001-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N (" 7 ")

FORM 56

Part 3 Page 30

Section 6 - ETD Record Layouts

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080	Decedent's Zip Code	12	N (Left-justified)
0090	Foreign Street Address	35	AN. Allowable special characters are space, slash and hyphen
0100	Foreign City, State or Province, Postal Code	35	AN. Allowable special characters are space, slash and hyphen
0110	Foreign Country	22	A. Allowable special Character is space
0120	Address Indicator	1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0130	Fiduciary's Name	35	AN. Allowable special characters are hyphen (-) less than (<) or space (see special instructions)
0140	Fiduciary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0150	Fiduciary's Street Address	35	AN. Allowable special characters are space, slash and hyphen
0160	Fiduciary's City	22	A. Allowable special Character is space.
0170	Fiduciary's State Abbreviation	2	A. (Standard Postal State Abbreviations)

Section 6 - ETD Record Layouts

FORM 56

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Fiduciary Zip Code		12	N (Left-justified)
0190	Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0200	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0210	Foreign Country		22	A. Allowable special Characters are space
0220	Address Indicator		1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0225	Fiduciary USA Phone No.		10	N or blank
0230	Fiduciary Foreign Phone No.		20	N or blank
0240	Will and Codicils or Order Checkbox	1a(1)	1	"X" or blank
0250	Date of Death	1a(2)	8	YYYYMMDD
0260	Court Order Checkbox	1b(1)	1	"X" or blank
0270	Date of Order	1b(2)	8	YYYYMMDD
0280	Valid Trust Instrument or Amendments Checkbox	1c	1	"X" or blank
0290	Other Checkbox	1d	1	"X" or blank
0300	Explanation of Other	1d	80	AN
0310	Type of Tax	2	40	AN
0320	Tax Form Number	3	4	N Value "1040"

Section 6 - ETD Record Layouts

FORM 56

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Year One	4	4	"YYYY" or blank
0332	Year Two	4	4	"YYYY" or blank
0334	Year Three	4	4	"YYYY" or blank
0340	Period One ending	4	8	"YYYYMMDD" or blank
0342	Period Two ending	4	8	"YYYYMMDD" or blank
0344	Period Three ending	4	8	"YYYYMMDD" or blank
0350	Estate Tax DOD	4	8	N (No entry field)
0351	Fiduciary Responsible for All Notices Checkbox	5	1	"X" or blank
0352	Fiduciary Responsible for Partial Notices Checkbox	6	1	"X" or blank
0353	Partial Tax form Number	6	4	N Value "1040"
0354	Partial Notice Year 1	6	4	"YYYY" or blank
0355	Partial Notice Year 2	6	4	"YYYY" or blank
0356	Partial Notice Year 3	6	4	"YYYY" or blank
0357	Partial Notice Period 1	6	8	"YYYYMMDD" or blank
0358	Partial Notice Period 2	6	8	"YYYYMMDD" or blank
0359	Partial Notice Period 3	6	8	"YYYYMMDD" or blank
0360	Total Revocation or Termination Checkbox	7	1	"X" or blank
0370	Court Order Revoking	7a	1	"X" or blank

Section 6 - ETD Record Layouts

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Cert. of Dissolution or Terminate Checkbox	7b	1	"X" or blank
0390	Other Checkbox	7c	1	"X" or blank
0400	Explanation of Other	7c	80	AN
0410	Partial Revocation of Earlier Notices Checkbox	8a	1	"X" or blank
0420	Grantee Name Partial Revocation	8b	35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)
0425	Grantee Date	8b	8	"YYYYMMDD" or blank
0430	Grantee Street Address	8b	35	AN. Allowable special characters are space, slash and hyphen
0440	Grantee City	8b	22	A. Allowable special Character is space.
0450	Grantee State Abbreviation	8b	2	A. (Standard Postal State Abbreviations)
0460	Grantee Zip Code	8b	12	N Left-justified)
0462	Grantee Foreign Street Address	8b	35	AN. Allowable special characters are space, slash and hyphen
0464	Foreign City State, Province Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0466	Foreign Country		22	A. Allowable special Character is space

Section 6 - ETD Record Layouts

FORM 56

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0468	Address Indicator		1	AN 1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, Blank = Domestic(non-Military)
0470	New or Substitute Fiduciary for Revoking or Termn. Checkbox	9	1	"X" or blank
0480	Name New/Sub. Revoking 1	9	35	AN or blank
0482	Address New/Sub. Revoking 1	9	70	AN or blank
0485	Name New/Sub. Revoking 2	9	35	AN or blank
0487	Address New/Sub. Revoking 2	9	70	AN or blank
0490	Name New/Sub. Revoking 3	9	35	AN or blank
0492	Address New/Sub. Revoking 3	9	70	AN or blank
0500	Name of Court	9	35	AN or blank
0503	Type of Proceeding	9	35	AN. Allowable special characters are space, slash and hyphen
0508	Name of Agency	9	35	AN. Allowable special characters are space, slash and hyphen
0510	Date Proceedings Initiated		8	YYYYMMDD

Section 6 - ETD Record Layouts

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0520 Court Street Address		35	AN. Allowable special characters are space, slash and hyphen
0530 Docket Number		18	AN
0540 City		22	A. Allowable special Character is space
0550 State Abbreviation		2	A.(Standard Postal State Abbreviations)
0560 Zip Code		12	N (Left-justified)
0570 Date		8	YYYYMMDD
0580 Time AM or PM		10	AN
0590 Place of Other		10	AN
0610 Fiduciary PIN		35	AN
0620 Title of Fiduciary		20	AN
0630 Fiduciary Signed Date		8	N (YYYYMMDD)
Record Terminus Character		1	Value "#"

Section 6 - ETD Record Layouts

FORM 2350

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0818" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b200612b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name		35	AN. Allowable special characters are: hyphen (-) less than (<) or space see (see special instructions).
0020	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Taxpayer's SSN		9	N
0040	Spouse's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)

Section 6 - ETD Record Layouts

FORM 2350

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0050 Spouse's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Spouse's SSN		9	N or blank
0070 Street Address		35	AN. Allowable special characters are space, slash and hyphen
0080 City		22	A. Allowable special Character is space.
0090 State Abbreviation		2	A. (Standard Postal State Abbreviations)
0100 Zip Code		12	N (Left-justified)
0110 Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0120 Foreign City, State, Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0130 Foreign Country		22	A. Allowable special Character is space
0150 Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address Blank = Domestic (non-Military)
0160 Extension Date	1	8	YYYYMMDD
0170 Other Tax Year Date	1	8	YYYYMMDD

Section 6 - ETD Record Layouts

FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190	Previously Granted Extension (No Box)	2	1	"X" or blank
0200	Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210	Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220	Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230	Date Qualifying Period Begins	4b	8	YYYYMMDD
0240	Date Qualifying Period Ends	4b	8	YYYYMMDD
0250	Foreign Home Address	4c	35	AN
0255	Country Code		2	A
0260	Return to US Date	4d	8	YYYYMMDD
0270	Amount of Income Tax Paid With This Form	5	12	N or Blank

Section 6 - ETD Record Layouts

FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0330	Taxpayer's PIN Number	5	N or blank
0340	Spouse's PIN Number	5	N or blank
0350	Name of Preparer Other than Taxpayer	35	AN. Preparer's name allowable special characters are: space, less than (<) or hyphen (-).
0355	Preparer Signature Date	8	N or blank
0360	Explain Signature	80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)	35	AN. Taxpayer's name allowable special characters are: space, less than (<),hyphen (-) and ampersand (&).
0380	Agent's Name	35	AN. Agent's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address	35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, Province, Postal Code	35	AN. Allowable special characters are space, slash and hyphen.

Section 6 - ETD Record Layouts

FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0410 Foreign Country		22	AN. Allowable special Character is space.
0430 Street Address		35	AN. Allowable special characters are space, slash and hyphen
0440 City		22	A. Allowable special Character is space.
0450 State Abbreviation		2	A. (Standard Postal State Abbreviations)
0460 Zip Code		12	N (Left-justified)
0470 Taxpayer's SSN		9	N
0480 Spouse's SSN		9	N or Blank
Record Terminus Character		1	Value "#"

Section 6 - ETD Record Layouts

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0348" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b200612b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).

Section 6 - ETD Record Layouts

FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0034	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).
0036	Foreign Country		22	A. Allowable special character is space
0040	Street Address	1	35	AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), and slash(/).
0050	City	1	22	AN. Allowable special character is space
0060	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0070	Zip Code	1	12	N (left-justified)
0080	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address Blank = Domestic (non-Military)
0090	Primary SSN	2	9	N
0100	Spouse SSN	3	9	N or blank
0120	Total Tax Liability	4	12	N
0130	Total Payments	5	12	N
0140	Balance Due Amount	6	12	N

Section 6 - ETD Record Layouts

FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0150	Amount Taxpayer is Paying	7	12	N
0160	Taxpayer Abroad	8	1	A "X" or blank
0170	1040NR Filer with No wages subject to U.S. Income Tax Withholding	9	1	A "X" or blank
	Record Terminus Character		1	Value "#"

Section 6 - ETD Record Layouts

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0720" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb9465bbPG01b (9n)b 200612b "
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-) or space. (see special instructions)
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are hyphen (-), slash(/), comma(,) and space.
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Section 6 - ETD Record Layouts**FORM 9465**

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer Street Address	1	35	AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/),and spaces
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0082	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0084	Foreign City, State or Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0086	Foreign Country		22	AN. Allowable special character is space.
0090	Zip Code	1	12	N (left-justified)
0095	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address Blank = Domestic (non-Military)
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N

Section 6 - ETD Record Layouts

FORM 9465

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Foreign Phone Number		20	N or blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal Abbreviations)
0200	Zip Code	5	12	N (left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus and space
0220	Employer's Address	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space

Section 6 - ETD Record Layouts

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Employer's City	6	22	A Allowable special character is space.
0240	Employer's State	6	2	A (Standard Postal Abbreviations)
0250	Employer's Zip Code	6	12	N (left-justified)
0260	Tax Return for Form	7	11	AN "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N Not less than \$25.00
0310	Monthly Payment Date	12	2	N 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphen or blank)
0380	Taxpayer's PIN Number		5	N or blank
0390	Taxpayer Signature Date		8	YYYYMMDD
0400	Spouse's PIN Number		5	N or blank
0410	Spouse Signature Date		8	YYYYMMDD
	Record Terminus Character		1	Value "#"

Section 6 - ETD Record Layouts

Attached Form Record Identification

Each attached form must start with a byte count, start of record sentinel and Record Identification (Fields 0000 thru 0005). The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record Id Type	6	Value "FRMbbb" or "ATHbbb".
0001	Form Number	6	Value "PMTbbb" or blank.
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Occurrence Number	7	Value "0000001 - 0000003"

(Begin bracketing Field Numbers Starting with Field # 0010 for variable record)

Record Terminus Character	1	Value "#"
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Section 6 - ETD Record Layouts

FORM PAYMENT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0123" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbbPMTbbbPG01b (9n)b(7n)" [(9n) = Primary SSN (7n) = Occurrence Number (0000001)]
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "4868E" = Form 4868 "2350E" = Form 2350
0080	Requested Payment Date		8	YYYYMMDD
0090	Taxpayer's Day Time Phone Number		10	N
	Record Terminus Character		1	Value "#"

Section 6 - ETD Record Layouts

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0295" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "ATHbbb(6b)PG01b (9n)b(7n)" [(6b) = 6 Blanks (9n) = Primary SSN (7n) = 0000001]
0008	PIN Type Code		1	P = Practitioner S = Self-Select Practitioner O = Self-Select - On-line
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N
0025	Primary Prior Year PIN		5	N
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N
0055	Spouse Prior Year PIN		5	N
0065	Spouse Signature		5	N (PIN)
0070	Signature Date		8	YYYYMMDD

Section 6 - ETD Record Layouts

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0075	Jurat/Disclosure Code		1	E = Form 4868, w/wo EFW F = Form 9465 G = Form 2350 Self Select PIN H = Form 56 I = Practitioner PIN Form 4868 w/EFW
0080	PIN Authorization Code		1	1 = Taxpayer Entered PIN 2 = ERO entered Primary PIN 3 = ERO entered Spouse PIN 4 = ERO entered both PINs
0090	ERO EFIN/PIN		11	N
0100	Signature of Preparer Other Than Taxpayer (Form 2350)		35	AN
0110	Signature Explanation (Form 2350)		80	AN
0120	Fiduciary Name (Form 56)		35	AN
0130	Fiduciary Title (Form 56)		20	AN
	Record Terminus Character		1	Value "#"

Note: The fields for the Primary and Spouse Self-Select PINs are also in the document record.

Section 6 - ETD Record Layouts

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0323" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Id		6	Value "SUMbbb"
0001	Filler		11	blanks
0002	Social Security Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	blank

0010	Electronic Document Originator Name		35	AN
0020	EFIN of Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Tax Document (including summary)		6	N (Maximum = 009999)
0050	Reserved		14	blank
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of 'FRMb')
0100	Reserved		169	blank
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	Reserved		2	blank

Section 6 - ETD Record Layouts

SUMMARY RECORD

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (YYYY = 2006)
0270	Electronic Postmark Time		4	HHMM or blanks (HH=00-23, MM=00-59)
0280	Electronic Postmark Time Zone		1	E = Eastern Time Zone, C = Central Time Zone, G = Greenwich Mean Time Zone, M = Mountain Time Zone, P = Pacific Time Zone, A = Alaskan Time Zone, H = Hawaiian Time Zone, or blank
0285	Consortium 4868 Indicator		1	"C" or blank
	Record Terminus Character		1	Value "#"

Section 6 - ETD Record Layouts

ETD RECAP RECORD

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "RECAPb"
0010	Reserve	8	blank
0020	Reserve	6	blank
0030	Total ETD Document Count	6	Numeric, Range 000001 - 999999
0040	Electronic Transmitter Identification Number	7	Numeric (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	Numeric (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)	2	Numeric
0070	Total ETD Documents Accepted	6	Numeric
0080	Reserve	6	blank
0090	Total ETD Documents Rejected	6	Numeric
0100	Reserve	6	blank
0110	Reserve	6	blank
0120	IRS Computed ETD Document Count	6	Numeric
0130	Reserved	6	Numeric
0135	Reserved	6	Numeric

Section 6 - ETD Record Layouts

ETD RECAP RECORD

Field No. -----	Identification -----	Length -----	Description -----
0137	Filler	5	Numeric
0140	Reserved for IRS Use Only	20	Alpha-Numeric
	Record Terminus Character	1	Value "#"

Note: ETD Document Counts are for Forms 56, 2350, 4868 and 9465.
The Payment Form is considered an attachment **(DO NOT INCLUDE FORM
PAYMENT IN YOUR COUNT)** as described in Part 3, Section 6,
Attached Form Identification.

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0001	o The Summary Record must be present.
0003	o The Tax Period must be "200612".
0004	o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part 1, Attachment 9 for the valid range of SSN and ITIN.
	o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.
	o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.
	o The Form 4868 Primary SSN (SEQ 0090) is a required field.
	o The Form 9465 Primary SSN (SEQ 0020) is a required field.
	o The Form 2350 Primary SSN (SEQ 0030) is a required field.
	o The Form payment Primary SSN (SEQ 0010) is a required field. -
	o The SSN of the Summary record (Field 0002) must be numeric.
0006	o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.
	The Form 4868 Primary Name Control (SEQ 0010) is a required field.
	The Form 9465 Primary Name Control (SEQ 0015) is a required field.
	The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.
	The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control. -
	See Section 7 for examples of name controls.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0007	<ul style="list-style-type: none">o Street Address (Form 2350 SEQ 0070, Form 4868 SEQ 0040, Form 9465 SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign Street Address (Form 2350 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign City State or Province (Form 2350 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o The first position or character entered in the Street Address must be alphabetic or numeric.o Street Address (Form 9465 SEQ 0050) is a required field.o See Part 1, Attachment 3 for more information on Street Address.	-
0010	<ul style="list-style-type: none">o All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).o Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.o The PIN must be numeric and greater than zeros.	
0014	<ul style="list-style-type: none">o This reject code is set for fields which are defined in Part 3, Section 7 Record Layouts as "NO ENTRY".	
0016	<ul style="list-style-type: none">o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).o Zip Code (Form 9465 SEQ 0090) is a required field.o See Part 1, Attachment 3 for more information on Zip Code.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0020	<ul style="list-style-type: none">o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space. <p>Note: The Taxpayer's Name for forms 56, 2350, and 9465 cannot have ampersand (&).</p> <ul style="list-style-type: none">o If Spouse Name for Form 9465 (SEQ 0030) and Form 2350 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name. - o The Name Line 1 (Form 4868 SEQ 0030) is a required field. - o Taxpayer's Name for Forms 56 and 9465 (SEQ 0010) and Form 2350 (SEQ 0010) is a required field. - 	
0022	<ul style="list-style-type: none">o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.o State Abbreviation (Form 9465 SEQ 0080) is a required field.o See Part 1, Attachment 3 for more information on State Abbreviations.	
0023	<ul style="list-style-type: none">o The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format. - o The Foreign Country (Form 2350 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format. - o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.o The City (Form 9465 SEQ 0070) is a required field.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC

DESCRIPTION

- | | | |
|------|---|--|
| 0027 | <ul style="list-style-type: none">o The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.o The EFIN of the Originator (Field 0020) must be present in the Summary Record <u>AND</u> be equal to the EFIN in the DCN of the ETD Document. | |
| 0028 | <ul style="list-style-type: none">o The Two Digit Electronic Filing Identification Number (EFIN) Prefix Code of the Originator in the Document Record must be valid. <p style="margin-left: 20px;">An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Code is permitted when Processing Site equals "G" (Philadelphia) and Form 2350 is present,</p> <p style="margin-left: 20px;">OR</p> <p style="margin-left: 20px;">When the Processing Site equals "G" and at least one of the following is present: Forms 56, 4868, 9465, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession.</p> <p style="margin-left: 20px;">See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes.</p> | |
| 0030 | <ul style="list-style-type: none">o A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.o An Authentication record must be present with Form 56, 2350, 9465 and Form 4868 with a payment. | |
| 0031 | <ul style="list-style-type: none">o The Document Sequence Number (SEQ 0007) must be numeric. | |
| 0032 | <ul style="list-style-type: none">o The Declaration Control Number (SEQ 0008) must be numeric. | |
| 0033 | <ul style="list-style-type: none">o Fields on a record must NOT be longer than specified in Section 7 Record Layouts. | |
| 0034 | <ul style="list-style-type: none">o For each record, significant data must be present following the Record ID. | |
| 0035 | <ul style="list-style-type: none">o Sequence Numbers of fields for each record must be in ascending order and valid for that tax document. | |
| 0044 | <ul style="list-style-type: none">o The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated. | |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0045	<ul style="list-style-type: none">o The number of occurrences for tax documents cannot exceed the number specified in Part 3, Attachment 2. <p>The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.</p>
0060	<ul style="list-style-type: none">o The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
0061	<ul style="list-style-type: none">o The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.
0062	<ul style="list-style-type: none">o The first two digits of the Declaration Control Number must be zeros.
0064	<ul style="list-style-type: none">o The Year Digit of the DCN must be "7".
0071	<ul style="list-style-type: none">o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN. <p>(See Part 1, Attachment 9 for the valid range of SSN/ITIN).</p>
0167	<ul style="list-style-type: none">o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.
0168	<ul style="list-style-type: none">o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.
0172	<ul style="list-style-type: none">o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.
0304	<ul style="list-style-type: none">o If Form Payment is for an extension payment the primary PIN (SEQ 0035) must be present and numeric.o If Spouse's SSN is present and Form Payment is present, the spouse's PIN must be present.o The Primary PIN number must be present for Form 2350 (SEQ 0330) and Form 9465 (SEQ 0380), unless Other Than Taxpayer (SEQ 0300) is present.o If Name of preparer other than taxpayer (SEQ 0350) is present, preparer signature date (SEQs 0355) must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0305	o Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350.
0306	o Form 56 - If the Address Indicator (SEQ 0020) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0020) is equal to "3", the foreign address fields must be significant. o Form 2350 - If the Address Indicator (SEQ 0150) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0150) is equal to "3", the foreign address fields must be significant. o Form 4868 - If the Taxpayer Abroad (SEQ 0160) is "X" and the Address Indicator (SEQ 0080) is equal to "1", "2" or "Blank", the domestic address fields must be significant. If Taxpayer Abroad (SEQ 0160) is equal to "X" and the Address Indicator (SEQ 0160) is equal to "3", the foreign address fields must be significant. o Form 4868 - If the Address Indicator (SEQ 0080) is equal to "Blank" the domestic address fields must be significant. o Form 9465 - If the Address Indicator (SEQ 0095) is equal to "1" "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0095) is equal to "3", the foreign address fields must be significant.
0307	o For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).
0310	o Forms 4868 must be received no later than April 16, 2007 and retransmitted forms must be received no later than April 22, 2007. Note: Form 4868 for Taxpayers Out of the Country must check "box 8" and Form 4868 must be received no later than June 15.
0311	o Foreign Forms 4868 (Taxpayer Abroad and/or 1040NR Filers with no wages subject to U.S. Income Tax Withholding) and 2350 must be received no later than June 15, 2007 and retransmitted forms must be received no later than June 22, 2007.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0312	<ul style="list-style-type: none">o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.o If the Spouse SSN (SEQ 0060) on Form 2350 is present, Spouse name (SEQ 0040) must be present.o If the Spouse SSN (SEQ 0060) on Form 2350 is not present, Spouse name (SEQ 0040) must not be present.
0313	<ul style="list-style-type: none">o The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for Extension payment attached to the Form 2350.o The Tax Type Code of Form Payment (SEQ 0070) is a required Field.o Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.
0315	<ul style="list-style-type: none">o The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
0316	<ul style="list-style-type: none">o The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
0317	<ul style="list-style-type: none">o RESERVED
0318	<ul style="list-style-type: none">o For Form 56 either the Fiduciary's USA Phone No. (SEQ 0225) or Fiduciary's Foreign Phone No. (SEQ 230) must be present and numeric. It cannot be all zeroes.o For Form 9465 either the Taxpayer's Home Phone (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.o Form Payment - The taxpayer's Day Time Phone Number (SEQ 0090) must be 10 characters long and numeric. It cannot be all zeroes.
0319	<ul style="list-style-type: none">o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0320	<ul style="list-style-type: none">o The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.o If Part 2 is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0210).o For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5.
0321	<ul style="list-style-type: none">o For Form 2350, Line 4 (SEQ 0220 through SEQ 0260) must be filled and valid.o Country Code (SEQ 0255) must be significant and equal a valid Country Code.
0322	<ul style="list-style-type: none">o The Extension Date for Form 2350 (SEQ 0160) is a required field and cannot be greater than April 3, 2008.
0323	<ul style="list-style-type: none">o When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.
0324	<ul style="list-style-type: none">o The Tax Form Number (SEQs 0320 and 0353) of Form 56 must contain "1040".
0325	<ul style="list-style-type: none">o The Tax Year One (SEQ 0330 & 0354), Year Two (SEQ 0332 & 0355), Year Three (SEQ 0334 & 0356), Period One (SEQ 0340 & 0357), Period Two (0342 & 0358) or Period Three (SEQ 0344 & 0359) cannot be all blanks.
0326	<ul style="list-style-type: none">o The Jurat/Disclosure Code of the Authentication Record (SEQ 0075) must be "E" for Form 4868 with Electronic Funds Withdrawal), "F" for Form 9465, "G" for Form 2350, "H" for Form 56, and "I" for Form 4868 when with Electronic Funds Withdrawal when the Practitioner PIN method is used.
0327	<ul style="list-style-type: none">o The Preparer Name (SEQ 0350 for Form 2350) must match with Signature of Preparer Other Than Taxpayer SEQ 0100) of Authentication Record.
0328	<ul style="list-style-type: none">o The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.
0329	<ul style="list-style-type: none">o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC

DESCRIPTION

- 0395 o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 (SEQ 0090) and Form 2350 (SEQ 0030).
- o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 (SEQ 0100) and Form 2350 (SEQ 0060).
- o The Taxpayer's SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 2350 (SEQ 0030).
- o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 2350 (SEQ 0060).
- 0396 o The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part 1, Section 6 for optional Routing Transit Number Validation.
- o The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.
- o The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".
- 0397 o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 17, 2007, when a domestic/US Possession payment is present. |
- o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2007 when a foreign payment is present. |
- o The Requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).
- 0490 o When Electronic Postmark is present, Year of Electronic Post-mark Date (SEQ 0260) must equal the current processing year.

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0491	o When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).
0668	o Self-Select PIN Program - Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.
0669	o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.
0670	o When the PIN Type Code (SEQ 0008) of the Authentication Record is "S", the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication Record.
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0671	o When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse SSN is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication Record.

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0674	<ul style="list-style-type: none">o Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Taxpayer PIN Number (SEQ 0330) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record. <p>Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Taxpayer PIN Number (SEQ 0380) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.</p>	-
	NOTE: 4868 PIN Validation is performed in ERC 0010.	
0675	<ul style="list-style-type: none">o Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", and Spouse PIN Number (SEQ 0340) is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record. <p>Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", and Spouse PIN Number (SEQ 0400) is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record.</p>	-
	NOTE: 4868 PIN Validation is performed in ERC 0010.	
0677	<ul style="list-style-type: none">o The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.	
0678	<ul style="list-style-type: none">o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.	
0679	<ul style="list-style-type: none">o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) of Authentication record must match with IRS Master File.	
0680	<ul style="list-style-type: none">o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) of Authentication record must match with IRS Master File.	

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0681	<ul style="list-style-type: none">o Form 2350 and 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present on the Authentication Record.o Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0055), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.
0682	<ul style="list-style-type: none">o Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0340) is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.o Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number (SEQ 0400) is present on the Form, the, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.o Form 4868 - When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.
0697	<ul style="list-style-type: none">o For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0698	o For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.	-
0699	o When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), and Spouse Prior Year Adjusted Gross Income (SEQ 0050) must be blank on the Authentication Record.	
0806	o Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = "C", Austin = "E", Kansas = "F", Philadelphia = "G", Fresno = "H".	
0822	o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	
0823	o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	
NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT.		
0824	o TRANA Record A (TRANA) - Transmitter EFIN must be (SEQ 0110) Present.	
0825	o TRANA Record A (TRANA) - Transmission Type (SEQ 0170) must Equal "D" (ETD), or "N" (On-line).	
0840	o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).	
0900	o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.	
0999	o If more than 96 reject conditions are identified, the last Reject Code will be "0999".	

Filers should use the information on the acknowledgment file to resolve reject conditions.

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

<u>Forms</u>	<u>Number of Occurrences</u>
Form 56	01
Form 2350	01
Form 4868	01
Form 9465	01
PMT	01
ATH	01

ATTACHMENT 3

Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

<u>Document</u>	<u>Record Number</u>
Form 56	56
Form 2350	50 *
Form 4868	69 *
Form 9465	95
Form Payment	96
Authentication	97 *
Summary Record	99 *

* ELF or ETD Assigned Number